

EXHIBIT “B”

**TRUSTEE’S DECLARATION CONCERNING
MOTION FOR JOINT ADMINISTRATION OF
CHAPTER 7 BANKRUPTCY CASES**

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re: AKORN HOLDING COMPANY LLC, Debtor.	Chapter 7 Case No. 23-10253 (KBO)
In re: AKORN INTERMEDIATE COMPANY LLC, Debtor.	Chapter 7 Case No. 23-10254 (KBO)
In re: AKORN OPERATING COMPANY LLC, Debtor.	Chapter 7 Case No. 23-10255 (KBO)

**DECLARATION OF TRUSTEE, GEORGE L. MILLER PURSUANT
TO LOCAL RULE OF BANKRUPTCY PROCEDURE 1015-1**

I, George L. Miller, hereby declare as follows:

1. I am the chapter 7 trustee (the “Trustee”) for the estates of the above-captioned Debtors (collectively, the “Debtors” or “Estates”).¹ This Declaration is submitted pursuant to Del. Bankr. L.R. 1015-1, and in support of the *Trustee’s Motion Pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure for Joint Administration and Procedural Consolidation of Cases* (the “Motion”).

¹ Capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Motion.

2. In the Bankruptcy Cases, all of the Debtors are “affiliates,” as that term is defined in 11 U.S.C. § 101(2) of the Bankruptcy Code, of Akorn Holding Company LLC.

3. Joint administration of the Debtors’ respective Estates is warranted and will ease the administrative burden on the Court and all parties in interest.

4. Pursuant to 28 U.S.C. § 1746, I declare that the foregoing is true and correct to the best of my knowledge, information, and belief.

Dated: March 17, 2023

/s/ George L. Miller

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